

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK  
UNITED STATES COURTHOUSE  
500 PEARL STREET  
NEW YORK, NY 10007

NAOMI REICE BUCHWALD  
UNITED STATES DISTRICT JUDGE

(212) 805-0194

April 1, 2024

Daniel Levy  
McKool Smith P.C.  
1301 Avenue of the Americas  
New York, NY 10019

**RE: Stein et al. v. Skatteforvaltningen**  
**23 Civ. 2508 (NRB)**

Dear Mr. Levy:

The stipulation and proposed order filed on March 27, 2024, ECF No. 104, brings into focus plaintiffs' effort to file an amended complaint on March 4, 2024, ECF Nos. 92, 94. This Court was unaware that plaintiffs had endeavored to file an amended complaint as the description on the docket was simply "Answer." ECF No. 94. Moreover, the Court notes that this filing was not formatted in customary fashion, namely, the title of the document did not appear on the front page although there was ample room to do so. In any event, this filing and the stipulation and proposed order raise two issues which require a response from plaintiffs' counsel.

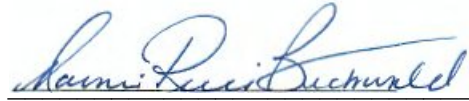
First, counsel should explain which Federal Rule of Civil Procedure supports plaintiffs' filing of an amended complaint without leave of court, especially where the Court's earlier order expressly limited plaintiffs and Luke McGee to filing their "respective answers to SKAT's counterclaims" by March 4. ECF No. 90 (emphasis added).

Second, counsel should explain the addition of Mr. McGee as a "nominal defendant." A nominal party is one "who has no control over [the action] and no financial interest in its outcome," especially one "who has some immaterial interest in the subject matter of a lawsuit and who will not be affected by any judgment, but who is nonetheless joined in the lawsuit to avoid procedural defects." Party, Black's Law Dictionary (11th ed. 2019). Mr. McGee does not appear to fit the definition of nominal defendant. Further, if our initial research is correct, leave of court is necessary to file an amended pleading at this stage. It would thus be productive for counsel to explain the reason for and/or purpose of naming Mr. McGee as a nominal defendant.

NAOMI REICE BUCHWALD  
UNITED STATES DISTRICT JUDGE

(212) 805-0194

Very truly yours,

A handwritten signature in blue ink, reading "Naomi Reice Buchwald", is positioned above a horizontal line.

Naomi Reice Buchwald  
United States District Judge

CC: All counsel of record (by ECF)